



2023 PROPOSED BUDGET



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Board of Commissioners

ADMINISTRATOR JOHN FRANEK JR.

MICHAEL PIPE, Chair MARK HIGGINS STEVEN G. DERSHEM SOLICITOR ELIZABETH A. DUPUIS

DEPUTY ADMINISTRATOR

NATALIE W. CORMAN

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December 6, 2022

RE: 2023 Budget

Dear Centre County Board of Commissioners-

We are pleased to present the Proposed 2023 County Budget for your review and consideration. The proposed budget allocates revenues to carry out the mission of providing the highest quality of services, programs, and supports to the citizens of Centre County.

The Proposed 2023 Budget document was developed through an intensive, collaborative review process involving all County departments and units. For the thirteenth consecutive year, the County's general millage rate will remain the same. The 2023 proposal represents a 0.3% increase in revenues and a 0.4% increase in expenditures to fund County operations as itemized in the General, Special Revenue, and Other Funds categories. The following 'Executive Summary' outlines the 2023 Proposed Budget Highlights.

Following a twenty-day public review period, including publication of this proposal on the County's website, adoption of the 2023 Budget will take place at the Tuesday, December 27, 2022 regularly scheduled Board of Commissioners' meeting.

Respectfully submitted:

John Franek, Jr.

County Administrator

Corey A. Troutman

John Franck, Jr.

Corey A. Troutman

Managing Shareholder | Susquehanna Accounting and Consulting Solutions, Inc.



2023 Proposed Budget Highlights

- Represents no increase in real estate taxes for the thirteenth consecutive year. The County's General Millage (6.65 mills) and Debt Millage (1.19 mills) rates remain unchanged in the 2023 Proposed Budget.
- Represents a total operating budget of \$106,726,725, capital budget of \$142,431, for a total 2023 Budget of \$106,869,156.
- Includes revenues in General, Special Revenue, and Other Funds budget categories totaling \$106,726,725 a 0.3% increase over the 2022 Budget. Includes expenditures at a total of \$106,726,725 a 0.4% increase over the 2022 Budget.
- Revenue areas impacted by the pandemic have the potential to include Real Estate Taxes, Hotel
 Tax Revenue, Fee for Services Revenue, Grant Revenue, and Interest Rate Earnings. This
 proposal includes the use of American Rescue Plan Act Funding to maintain current funding
 levels for the provision of County services.
- Increases salary levels of employees. Covers total compensation expenditures (salary, taxes, benefits) totaling an 8.7% increase over the 2022 Budget. The salary increases are a result of the completed salary and compensation study in 2022 and anticipated 2023 step and scale adjustments. This includes funding of \$9,366,000 for health insurance and the County's ADC (Actuarially Determined Contribution) to fund the Centre County Employees' Retirement System.
- Maintains general fund reserves of approximately 12.06%. This percentage falls within the range recommended by the Government Finance Officers' Association (GFOA).

COUNTY OF CENTRE 2023 PROPOSED BUDGET BUDGET SUMMARY - ALL FUNDS

	2022 BUDGET	2023 PROPOSED
OPERATING BUDGET		
REVENUES		
Real Estate Taxes	¢ 24.472.000	A 24 427 725
General Current	\$ 24,173,000	\$ 24,427,725
General Prior & Delinquent	350,000	350,000
Debt Service Current	4,325,695	4,371,277
Debt Prior & Delinquent	48,000	48,000
Total Real Estate Taxes	28,896,695	29,197,002
General & Special Revenue Funds nternal Charges for Services	1,604,118	1,990,564
Revenue for Services & Interest Earnings	12,334,926	14,035,592
Grants and Payments in Lieu of Taxes	58,641,674	53,969,607
Total General & Special Revenue Funds Revenue	72,580,718	69,995,763
Other Funds	72,380,718	03,333,703
Internal Charges for Services	2,640,911	3,822,097
Revenue for Services & Interest Earnings	28,250	998,789
Grants	2,287,707	2,713,074
Total Other Fund Revenue	4,956,868	7,533,960
otal Revenues	106,434,281	106,726,725
Fund Balance January 1 (General Fund Unassigned)	11,399,056	11,429,376
Total Revenues and Balance Appropriation	117,833,337	118,156,101
EXPENDITURES	00 000 000	04 544 404
otal General & Special Revenue Funds Expenditures	96,668,863	94,511,404
Fotal Other Fund Expenditures Fotal Expenditures	9,660,841	12,215,321 106,726,725
otal Experiurcures	100,323,704	100,720,723
SURPLUS/(DEFICIT)		
Annual All Funds Surplus/(Deficit)	104,577	-
Other Funds Annual Surplus/(Deficit)	(330,278)	(262,084)
General & Special Revenue Funds Annual Operating Surplus/Deficit	434,855	262,084
Tranfers In/out to Other Funds	(434,855)	(262,084)
General & Special Revenue Funds Annual Operating Surplus/(Deficit) after cransfers	-	-
Projected Year-End General Fund Balance	\$ 11,399,056	\$ 11,429,376
Fund Balance as a Percentage of General & Special Revenue Funds Revenues	11.74%	12.06%
CAPITAL BUDGET		
Capital Project Revenues	38,060	-
Capital Project Expenses	1,431,813	142,431
Capital Project Funds Annual Surplus/(Deficit)	(1,393,753)	(142,431)
Use of Capital Projects Fund Balance	1,393,753	142,431
Total Operating & Capital Expenses	107,761,517	106,869,156

 $^{^{*}}$ This represents the audited 12/31/21 amount and assumes the ARP Transfer will cover any deficit in 2022.

COUNTY OF CENTRE 2023 PROPOSED BUDGET EXPENDITURES BY DEPARTMENT

	2022	2023
DEPARTMENT	BUDGET	PROPOSED
<u>Administrative</u>		
Commissioners	\$ 887,859	\$ 1,192,680
Controller	500,120	542,468
Elections	1,202,738	1,307,556
Facilities Management	1,379,503	1,227,535
Financial Management	355,525	363,322
GIS	207,191	274,089
Human Resources	527,185	599,616
Planning	1,019,280	3,644,789
Public Defender	1,184,721	1,302,308
Recorder of Deeds	565,736	551,219
Records Management	203,524	256,761
Risk Management	194,626	887,735
Tax Assessment	761,854	807,964
Tax Claim	275,349	319,022
Tax Collection	231,511	200,900
Treasurer	242,795	232,229
Total	9,739,517	13,710,193
Judicial/Court Related		,
Coroner	535,716	641,794
Court Administration	2,101,706	2,166,962
District Attorney	2,197,215	2,216,964
District Judge Bellefonte	316,197	335,370
District Judge Centre Hall	223,894	281,107
District Judge Centre Region	298,392	321,783
District Judge Philipsburg	224,969	242,935
District Judge State College	201,323	268,443
District Judge State College 2	283,701	239,341
Domestic Relations	1,309,656	1,354,457
Prothonotary	1,126,401	1,072,204
Register of Wills	262,591	254,376
Sheriff	2,124,126	2,262,602
Total	11,205,887	11,658,338
Corrections		
Behavioral Health Court	-	126,574
Central Booking	358,449	330,246
Correctional Facility	10,641,045	11,388,915
Criminal Justice Planning	318,805	297,859
Drug Court	220,570	228,907
DUI	60,964	61,136
DUI Court	141,147	143,504
Juvenile Probation	627,942	557,642
Probation	1,992,045	1,962,917
Total	14,360,967	15,097,700

COUNTY OF CENTRE 2023 PROPOSED BUDGET EXPENDITURES BY DEPARTMENT

	2022	2023
DEPARTMENT	BUDGET	PROPOSED
Protection & Inspection		
Emergency Communications	3,942,092	4,335,705
Emergency Services	351,951	439,772
Public Safety	36,000	16,000
Public Safety Training	113,335	113,335
Weights & Measures	91,918	115,655
Total	4,535,296	5,020,467
Public Works		
Recyclying Refuse Authority	50,000	100,000
Total	50,000	100,000
Human Services		
Adult Services Planning	9,534,727	7,293,771
Aging	3,215,768	3,210,920
Children & Youth	13,207,403	14,571,108
Drug & Alcohol	1,638,177	1,708,000
MH/ID/EI	10,699,314	9,905,537
Veterans Affairs	259,959	300,326
Total	38,555,348	36,989,662
Conservation & Development		
Agriculture Easement	94,891	83,305
Community Development Block Grant	550,000	320,000
Conservation & Development	365,689	405,098
Conservation District	664,205	736,214
Cooperative Extension	146,719	154,612
Housing & Community Development	301,525	253,525
Total	2,123,029	1,952,754
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<u>Miscellaneous</u>		
ARP Grant	11,946,000	4,872,722
Culture and Recreation	557,392	557,818
General	3,225,427	4,375,000
Miscellaneous	370,000	176,750
Total	16,098,819	9,982,290
Total General & Special Revenue Fund Expenditures	\$ 96,668,863	\$ 94,511,404
Other Funds		
Agriculture Easement Purchases	150,000	150,000
Centre Crest (Budgeted in Capital Fund for 2023)	166,873	-
Debt Service	4,094,651	5,303,690
HazMat	20,620	49,450
ITS	2,118,769	2,495,657
Liquid Fuels	180,500	171,000
Transportation	2,829,428	3,445,524
Vehicle Registration Fee	100,000	600,000
Total Other Fund Expenditures	9,660,841	12,215,321

COUNTY OF CENTRE 2023 PROPOSED BUDGET EXPENDITURES BY MAJOR CATEGORY (GENERAL, SPECIAL REVENUE, & OTHER FUNDS)

	2022	2023
MAJOR EXPENDITURE CATEGORY	BUDGET	PROPOSED
Salaries	\$ 27,648,758	\$ 30,155,842
Employee Benefits	11,292,844	12,171,607
Subtotal Salaries & Benefits	38,941,602	42,327,449
Contracted Services *	30,394,981	27,072,827
Unrestricted Grants - Pass thru funds *	20,136,336	18,075,531
Equipment & Software *	2,116,023	2,106,906
Occupancy	675,285	813,680
Utilities	695,687	557,543
Telephone	445,971	468,222
Insurance & Bond Premiums	508,675	591,610
Internal Charges for Services	4,205,582	4,725,122
Other (Includes Debt Expenses & Depreciation)	8,209,562	9,987,835
Total	\$ 106,329,704	\$ 106,726,725

^{*} Includes ERAP and ARP expenditures for 2022 and 2023, as applicable

COUNTY OF CENTRE 2023 PROPOSED BUDGET EXPENDITURES BY MAJOR CATEGORY (GENERAL & SPECIAL REVENUE FUNDS)

	2022	2023
MAJOR EXPENDITURE CATEGORY	BUDGET	PROPOSED
Salaries	\$ 26,619,180	\$ 28,914,242
Employee Benefits	10,734,567	11,502,295
Subtotal Salaries & Benefits	37,353,747	40,416,537
Contracted Services *	28,965,115	25,593,178
Unrestricted Grants - Pass thru funds *	19,705,836	17,154,531
Equipment & Software	1,368,623	1,056,212
Occupancy	628,861	765,279
Utilities	550,925	542,793
Telephone	356,471	379,066
Insurance & Bond Premiums	417,502	487,699
Internal Charges for Services	4,085,119	4,616,275
Other	3,236,664	3,499,834
Total	\$ 96,668,863	\$ 94,511,404

^{*} Includes ERAP and ARP expenditures for 2022 and 2023, as applicable

COUNTY OF CENTRE 2023 PROPOSED BUDGET EXPENDITURES BY MAJOR CATEGORY (OTHER FUNDS)

MAJOR EXPENDITURE CATEGORY	2022 BUDGET	2023 PROPOSED
Salaries	\$ 1,029,578	\$ 1,241,600
Salaties	ÿ 1,029,578	3 1,241,000
Employee Benefits	558,277	669,312
Subtotal Salaries & Benefits	1,587,855	1,910,912
Contracted Services	1,429,866	1,479,649
Unrestricted Grants - Pass thru funds	430,500	921,000
Equipment & Software	747,400	1,050,694
Occupancy	46,424	48,401
Utilities	144,762	14,750
Telephone	89,500	89,156
Insurance & Bond Premiums	91,173	103,911
Internal Charges for Services	120,463	108,847
Other (Debt Expenses & Depreciation)	4,972,898	6,488,001
Total	\$ 9,660,841	\$ 12,215,321

COUNTY OF CENTRE 2023 PROPOSED BUDGET REVENUES - INTERNAL CHARGES FOR SERVICES

	2022	2023
DEPARTMENT	BUDGET	PROPOSED
General Fund	_	
Central Booking	\$ -	\$ -
Commissioners	105,517	178,815
Controllers	170,585	196,035
District Attorney	731	-
Drug Court	-	12,831
DUI Court	ı	35,000
Facilities Management	630,606	673,054
Financial Management	82,399	112,933
Human Resources	142,455	146,851
Planning	95,000	85,000
Probation	20,717	28,500
Public Defender	101,150	161,098
Records Management	23,682	26,664
Risk Management	52,254	78,565
Sheriff	24,470	27,891
Treasurer	29,552	31,780
Total	\$ 1,479,118	\$ 1,795,017
Special Revenue Funds		
MH/ID/EI	125,000	195,547
Total	\$ 125,000	\$ 195,547
Total General & Special Revenue	\$ 1,604,118	\$ 1,990,564
Other Funds		
ITS	1,615,200	2,495,657
Transportation	1,025,711	1,326,440
Total Other Funds	\$ 2,640,911	\$ 3,822,097

COUNTY OF CENTRE 2023 PROPOSED BUDGET

REVENUES - SERVICES & INTEREST EARNINGS

	2022	2023
DEPARTMENT	BUDGET	PROPOSED
General Fund		
Central Booking	\$ 212,000	\$ 203,552
Commissioners	35	75
Conservation District	411,830	463,860
Coroner	38,000	38,000
Correctional Facility	2,186,200	2,697,650
Court Administration	293,500	261,500
Criminal Justice Planning	-	-
District Attorney	406,287	375,727
District Judge Bellefonte	107,900	107,100
District Judge Centre Hall	66,000	65,000
District Judge Centre Region	90,500	97,730
District Judge Philipsburg	59,700	81,479
District Judge State College	121,700	78,600
District Judge State College 2	48,800	51,300
Drug Court	-	-
DUI	150,000	120,000
DUI Court	43,870	35,000
Elections	-	-
Facilities Management	-	250
Financial Management	200	-
GIS	5,000	5,000
Housing & Community Development	84,560	-
Human Resources	150	200
Juvenile Probation	2,400	5,100
Miscellaneous	94,906	1,243,879
Planning	20,000	145,000
Probation	714,500	585,000
Prothonotary	614,865	384,450
Public Defender	31,000	31,000
Recorder of Deeds	993,500	848,495
Register of Wills	302,566	331,159
Risk Management	29,582	60,350
Sheriff	422,562	396,280
Tax Assessment	48,750	49,000
Tax Claim	590,750	590,850
Tax Collection	1,900	2,000
Treasurer	148,250	208,470
Veterans Affairs	-	-
Weights & Measures	79,000	84,000
Total	\$ 8,420,763	\$ 9,647,056

COUNTY OF CENTRE 2023 PROPOSED BUDGET REVENUES - SERVICES & INTEREST EARNINGS

	2022	2023
DEPARTMENT	BUDGET	PROPOSED
Special Revenues Funds		
Adult Services	35	-
Aging	7,000	1,250
Children & Youth	140,112	182,253
Drug & Alcohol	45,000	45,000
Emergency Communications	3,683,524	4,106,933
MH/ID/EI	38,492	53,100
Total	\$ 3,914,163	\$ 4,388,536
Total General & Special Revenue	\$ 12,334,926	\$ 14,035,592
Other Funds		
Agriculture Easement Purchases	10,000	70,000
Debt Service (Use of Reserve)	-	884,413
HazMat	16,750	43,376
Liquid Fuels	500	1,000
Vehicle Registration Fee	1,000	-
Total	\$ 28,250	\$ 998,789

COUNTY OF CENTRE 2023 PROPOSED BUDGET

REVENUES - GRANTS AND PAYMENTS IN LIEU OF TAXES

	2022	2023
DEPARTMENT	BUDGET	PROPOSED
General Fund	_	_
Agriculture Easement	\$ 21,000	\$ 21,000
Community Development Block Grant	600,000	320,000
Coroner	13,500	18,500
Correctional Facility	52,120	63,279
Court Administration	244,000	251,000
Criminal Justice Planning	134,500	95,384
District Attorney	321,360	321,352
Drug Court	-	-
Elections	130,227	540,988
Emergency Services	88,942	177,094
General *	3,934,691	5,042,800
GIS	-	10,545
Juvenile Probation	-	3,000
Miscellaneous **	-	-
Planning	203,502	2,767,934
Probation	211,108	213,108
Public Defender	40,815	40,815
Recycling Refuse Authority	50,000	100,000
Tax Assessment	41,815	41,815
Veterans Affairs	-	-
Total	\$ 6,087,580	\$ 10,028,614
Special Revenue Funds		
Adult Services	9,332,665	6,947,618
Aging	3,058,768	3,055,410
ARP Grant	15,746,000	9,226,552
Children & Youth	11,460,506	12,555,968
Domestic Relations	891,588	929,783
Drug & Alcohol	1,595,177	1,665,000
Emergency Communications	258,568	228,772
MH/ID/EI	10,210,822	9,331,890
Total	\$ 52,554,094	\$ 43,940,993
Total General & Special Revenue	\$ 58,641,674	\$ 53,969,607
Other Funds		
Hazmat	12,707	41,074
ITS	-	-
Liquid Fuels	180,000	170,000
Transportation	1,495,000	1,902,000
Vehicle Registration	600,000	600,000
Total Other Funds	\$ 2,287,707	\$ 2,713,074

^{*} Hotel Tax Pass Thru Funds included

^{**} CARES Act Funds included in 2020





